

SENATE BILL 1196
By Bell

HOUSE BILL 1155

By Hulsey

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to allocation of sales tax
receipts.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-506, is amended by deleting the
language:

The commissioner, under emergency or other extraordinary conditions, may
extend for not to exceed thirty (30) days the time for making any returns required under
this chapter.

and substituting instead the following:

The commissioner, under emergency or other extraordinary conditions, may
extend for not to exceed forty-five (45) days the time for making any returns required
under this chapter.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.